

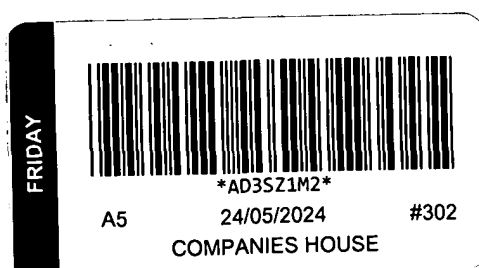
STANTON HEALTHCARE (EAST OF SCOTLAND)

(Trading as SHE Pregnancy Support)

Report and Financial Statements

Year ended 31 May 2023

Charity no: SC051362



Report of the Trustees (incorporating the Directors' report) for the year ended 31 May 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 May 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and activities

The Trustees are empowered to carry on any lawful activity in the pursuit of the purposes. The principal activity of the charity is to support every woman who requests our help in pregnancy with "whatever you need, for as long as you need it".

Review of the year

After a successful 2022 which concentrated on set-up and initial fund-raising, the year to 31 May 2023 saw the start of operations providing direct support to women and their families in our area. Pregnancy Support requests are driven by deprivation, isolation and, in some cases, trauma. To best respond to these situations, we have particularly focussed on helping young women & their families in 5 deprived Edinburgh areas: Wester Hailes, Sighthill, Pilton, Leith and Craigmillar.

Practical support has been given including baby clothing, maternity clothes, prams, cots and other 'big ticket' items, such as car seats. Parenting skills are given through ante & post-natal classes with a trained practitioner. Personal support has been provided as befriending, advice, advocacy and signposting.

All services are free of charge and no woman has been refused support.

The majority of our clients are recent arrivals to Scotland coming for work, study or as refugees, often without wider family support. Some have limited English and most lack knowledge of the UK health system. They may have chronic conditions and are usually housed in Edinburgh's deprived areas. Pregnancy can increase existing isolation and challenge their wellbeing at time when they need a community to support them.

While addressing deprivation and material needs, we have found women need "somebody as much as something" and the work of our Executive Director has been critical to delivering good outcomes in most cases. About 60% of her time is devoted to direct client work. Our Executive Director and team meet with women to assess need, give confidence and provide personal support. Free antenatal classes introduce them to women in similar circumstances and build a like-minded community.

Report of the Trustees (incorporating the Directors' report) for the year ended 31 May 2023 (cont.)

2 recent case studies may help understand the work we are doing:

- Fatimah is a refugee from Sudan. Despite having angina and existing children she was housed on the 10th floor of an Edinburgh block with no lift. SHE helped her find a GP, took her to appointments and advocated for better accommodation. Equipment was donated and help was given with basic shopping and electricity costs. Her son was born in February, and we continue to support the whole family.
- Kasia arrived from southern Ukraine expecting her 3rd child. Her husband had to stay in Ukraine, so she felt alone. SHE purchased items including maternity clothing but for Kasia "the emotional support I've got from you is the most important thing. I felt like I was in the right place". Kasia no longer feels alone.

Our website has testimonials from other women where our work has made a positive difference to their lives: <https://stantonscotland.org/testimonials/>

Equality and Diversity

The Trustees have been pleased that women from a wide range of backgrounds have contacted the charity for support. Approx 60% of clients are from outside the UK and include women from Nigeria, Poland, Ukraine, Pakistan, Ghana, China, Morocco, Sudan and Bulgaria. It is the Trustees' policy to offer support based on need & circumstances and every woman requesting help has received support.

Future Plans

The Trustees plan to continue and expand the work of charity. Experience in the current year has shown us that most of our support is delivered in the most deprived areas and less in the centre of Edinburgh. We monitor how women find us and, increasingly, this is by digital means. Fewer women are 'walk-ins' to our pregnancy centre. Responding to this situation we intend to devote more resource to digital approaches to increase the reach of our services. We intend to move our pregnancy centre to a smaller, more flexible, location although still located in central Edinburgh.

Financial Review

The charity's work is reliant on donations. Efforts have been made to sign up donors for Gift Aid increasing the value of their donations, and some donors have committed to regular donations. Donated services to the charity include those of an accountant for payroll and bookkeeping, and the Independent Examiner.

Reserves Policy

It is the Trustees policy to maintain sufficient reserves to meet operating costs and to allow for any unexpected items of expenditure to provide for future commitments where future income is unlikely to meet anticipated costs.

Report of the Trustees (incorporating the Directors' report) for the year ended 31 May 2023 (cont.)

The target range for this minimum level of reserves is £4,000 this being approximately 2 months' salary and rental costs. The Trustees believe that this is an appropriate level given the uncertainty about recurring income from donations and the current economic climate which may have an adverse effect on income whilst at the same time increasing demand our client facing activities.

Reserves shall be unrestricted and available to meet our charitable purposes.

Structure, governance and management

The charity is a limited company, number SC698855 which was incorporated on 15 May 21. Charitable status, number SC051362, was granted on 27 Oct 21. Trustees are appointed by invitation.

Key management personnel remuneration

The Trustees consider the Board of Trustees and the Executive Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid for services as a Trustee in the year.

Trustee, Donna Cameron, receives a salary for her services as the charity's Executive Director.

Reference and administrative information

Charity Name	Stanton Healthcare (East of Scotland). The charity also uses the name / acronym: SHE Pregnancy Support
Registered Office	21 Home Street Edinburgh EH3 9JR
Company Number	SC698855
Charity Number	SC051362
Trustees	Donna Theresa Cameron Paul Atkin Catriona Elizabeth Atkin Edith Fiona Dow Forrest

Independent Examiner

Arthur Cockburn 2 Meaford Avenue, Dunbar, East Lothian, EH42 1FG

Bankers

Bank of Scotland, The Mound, Edinburgh EH1 1YZ

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

Report of the Trustees (incorporating the Directors' report) for the year ended 31 May 2023 (cont.)

Trustees' responsibilities in relation to the financial statements

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

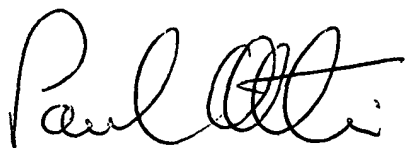
The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 22nd September 2023 and signed on their behalf by:



Paul Atkin

Chairman of Trustees

Examiner's Report to the Trustees of Stanton Healthcare (East Of Scotland)

I report on the accounts of the charity for the year ended 31 May 2023 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: ARTHUR JOSEPH COCKBURN - Arthur J Cockburn

Relevant Professional qualification/professional body: - CIPFA

Address: 2 Meaford Avenue, Dunbar, East Lothian, EH42 1FG

Date: 22 SEPTEMBER 2023

Stanton Healthcare (East Of Scotland)
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 May 2023

		Restricted Care Fund for Direct Client Support 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Care Fund for Direct Client Support 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
	Note						
Income and endowments							
Donations		5,291	35,801	41,092	9,000	53,821	62,821
Total Income		5,291	35,801	41,092	9,000	53,821	62,821
Expenditure							
Fundraising expenses		0	616	616	0	786	786
Direct Client Costs		1,401	0	1,401	314	0	314
Staff costs	3	10,951	14,336	25,287	0	20,680	20,680
Office costs		404	23,865	24,269	0	2,545	2,545
Travel & Subsistence		183	399	582	0	703	703
Total Expenditure		12,939	39,216	52,155	314	24,714	25,028
Net movement in funds		(7,648)	(3,415)	(11,063)	8,686	29,107	37,793
Reconciliation of funds:							
Total funds brought forward		8,686	29,107	37,793	0	0	0
Total funds carried forward		1,038	25,692	26,730	8,686	29,107	37,793

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

Stanton Healthcare (East Of Scotland)

Balance Sheet as at 31 May 2023

		2023	2022
		£	£
Fixed Assets	Note		
Tangible Assets			
Computer Equipment	4	488	0
Long-term Debtors	5	2,750	2,750
Total Tangible Assets		<u>3,238</u>	<u>2,750</u>
Total Fixed Assets		<u>3,238</u>	<u>2,750</u>
Current Assets			
Cash at bank and in hand		23,322	29,086
Prepayments & Accrued Income	6	1,563	7,176
Total Current Assets		<u>24,885</u>	<u>36,262</u>
Creditors: amounts falling due within one year	7	<u>1,393</u>	<u>1,219</u>
Net Current Assets		<u>23,492</u>	<u>35,043</u>
Total Assets less Current Liabilities		<u>26,730</u>	<u>37,793</u>
Net Assets		<u>26,730</u>	<u>37,793</u>
Capital and Reserves			
Care Fund		1,038	8,686
Unrestricted reserves		25,692	29,107
Total Capital and Reserves	8	<u>26,730</u>	<u>37,793</u>

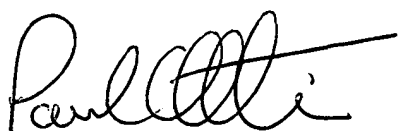
For the year ended 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved on *22nd September* 2023 and signed on behalf of the Board by:



Paul Atkin

Chairman of Trustees

Stanton Healthcare (East Of Scotland)
Notes to the accounts
for the year ended 31 May 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is a single restricted fund, the Care Fund. The purpose of the Care Fund is to enable activities directly associated with client support including staff costs associated with this.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Stanton Healthcare (East Of Scotland)

Notes to the accounts (cont.) for the year ended 31 May 2023

(e) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on a straight-line basis over their estimated useful life as below:

Equipment - 4 years

Fixtures and fittings - 5 years

(f) Pensions

Employees of the charity are entitled to join a workplace pension defined contribution scheme. The charity contribution is restricted to the contributions disclosed in note 3. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity. The scheme is managed by Nest and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense of the plan is 3%.

The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(g) Donated Goods and Services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

(h) Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102

- No cash flow statement has been presented for the company.

Stanton Healthcare (East Of Scotland)

Notes to the accounts (cont.) for the year ended 31 May 2023

2. Related party transactions and trustees' expenses and remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind for their services as Trustees. Expenses were paid to two Trustees in the year totalling £1,986 and detailed below.

Reason -	Amount £
Reimbursement of items purchased on behalf of the charity	1,517
Travel	469
Total	<u>1,986</u>

3. Analysis of staff costs and remuneration of key management personnel

	Year to 31 May 2023 £	15 May 2021 to 31 May 2022 £
Salaries	22,665	18,750
Employers National Insurance	1,942	1,333
Pensions Costs	680	375
Direct staff costs	<u>25,287</u>	<u>20,458</u>
Training	0	222
Total staff costs	<u>25,287</u>	<u>20,680</u>

The average number of full-time equivalent employees during the year was 0.7 with all employee time involved in providing either support to the governance of the charity or support services to charitable activities. Since September 2022 60% of salary has been allocated to the restricted Care Fund representing staff time spent directly supporting clients.

The Trust considers its key management personnel comprise the Trustees and the Executive Director. The total employment benefits including employer pension contributions of the key management personnel were £25,287. No employees received benefits over £60,000.

4. Fixed Assets

	2023 £	2022 £
Computer Equipment		
Opening Balance	0	0
Purchases	616	0
Depreciation for year	<u>(128)</u>	<u>0</u>
Closing Balance	<u>488</u>	<u>0</u>

Stanton Healthcare (East Of Scotland)

Notes to the accounts (cont.) for the year ended 31 May 2023

	2023	2022
5. Long-term Debtors		
	£	£
Rent deposit	<u>2,750</u>	<u>2,750</u>

6. Prepayments & Accrued Income		
	2023	2022
	£	£
Rent paid in advance	0	6,500
Gift Aid reclaim outstanding	1,398	676
Utilities and Insurance paid in advance	165	0
	<u>1,563</u>	<u>7,176</u>

7. Analysis of Current Liabilities		
	2023	2022
	£	£
PAYE & NI Payable	787	1,219
Accrued rent and utilities	606	0
Total Creditors: amounts falling due within one year	<u>1,393</u>	<u>1,219</u>

8. Analysis of charitable funds

Analysis of Fund Movements

	Balance b/fwd £	Income £	Expenditure £	Gains / losses and Transfers £	Fund c/fwd £
a) Unrestricted funds	29,107	35,801	(39,216)	0	25,692
b) Restricted funds	8,686	5,291	(12,939)	0	1,038
Total	<u>37,793</u>	<u>41,092</u>	<u>(52,155)</u>	<u>0</u>	<u>26,730</u>